In the High Court of Punjab and Haryana, Chandigarh

C.E.A. No. 66 of 2005 (O&M)

Date of Decision: 22.01.2007

The Commissioner, Central Excise Commissionerate, Chandigarh.

…Appellant

Versus

M/s Goetze India Ltd., Bahadurgarh.

…Respondent

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR

HON'BLE MR. JUSTICE VINOD K. SHARMA

PRESENT: Mr. M.S. Guglani, Advocate,
Central Government Counsel,
for the Appellant.

Mr. M.P. Devnath, Advocate,
for the respondent.

JUDGMENT

M.M. KUMAR, J. (Oral)

So called substantial question of law in this case is as under:-

"Whether the bar of unjust enrichment under Section 11B of the Central Excise Act, 1944 is applicable on post clearance transactions via credit notes?"

A Division Bench of this Court has dealt with precisely the same question of law in the case of **Commissioner of Central Excise, Chandigarh v. Vardhman Industries Ltd., 2006 (202) Excise Law Times 765**, and has decided against the Revenue. Therefore, the appeal is dismissed.

(M.M. KUMAR)
JUDGE

(VINOD K. SHARMA)
JUDGE

January 22, 2007

Pkapoor